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Kerala Gazette Extraordinary No. 39 dated 30th March 1961.

GOVERNMENT OF KERALA

LAW DEPARTMENT

NOTIFICATION

No. 787|61|Law(H)1. *Dated, Trivandrum, 30th March, 1961|*
9th Chaitra, 1883.

The following Act of the Kerala State Legislature is hereby published for general information. The Bill as passed by the Legislative Assembly received the assent of the Governor on the 30th day of March, 1961.

By order of the Governor,
P. NARAYANASWAMI,
Law Secretary.

ACT 9 OF 1961

THE AGRICULTURAL INCOME TAX (AMENDMENT) ACT, 1961

An Act further to amend the Agricultural Income Tax Act, 1950.

Preamble.—WHEREAS it is expedient further to amend the Agricultural Income Tax Act, 1950 (Act XXII of 1950), for the purposes hereinafter appearing;

BE it enacted in the Twelfth Year of the Republic of India as follows:—

1. **Short title and commencement.**—(1) This Act may be called the Agricultural Income Tax (Amendment) Act, 1961.

(2) It shall be deemed to have come into force with effect on and from the 1st day of April, 1951.

2. **Amendment of section 5 of Act XXII of 1950.**—In section 5 of the Agricultural Income Tax Act, 1950 (Act XXII of 1950), hereinafter referred to as the principal Act, the Explanation at the end shall be numbered as Explanation 1 and after the Explanation as so numbered, the following Explanation shall be inserted, namely:—

"**Explanation 2.**—Nothing contained in this section shall be deemed to entitle a person deriving agricultural income to deduction of any expenditure laid out or expended for the cultivation, upkeep or maintenance of immature plants from which no agricultural income has been derived during the previous year.".

3. **Validation of certain proceedings.**—Notwithstanding anything contained in any judgment, decree or order of any court—

(a) all taxes levied, assessed or collected under the principal Act shall for all purposes be deemed to be and to have always been levied, assessed or collected under that Act as amended by this Act; and

(b) all proceedings taken, orders passed and acts done by any officer, authority or Tribunal under the principal Act shall for all purposes be deemed to be and have always been validly taken, passed and done, and all such proceedings, orders and actions may be continued as if they were taken, passed and done under the principal Act as amended by this Act:

Provided that nothing contained in this section shall render any person liable to be convicted of an offence in respect of anything done or omitted to be done by him before the date of publication of this Act in the Gazette, if such act or omission was not an offence under the principal Act at the aforesaid date but for the provisions of this Act.

4. **Repeal.**—The Agricultural Income Tax (Amendment) Ordinance, 1961 (Ordinance 1 of 1961), is hereby repealed.

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GOVERNMENT OF KERALA

LAW DEPARTMENT

NOTIFICATION

No. 2637|61|Law(H)1. *Dated, Trivandrum, 30th March, 1961|*
9th Chaitra, 1883.

The following Act of the Kerala State Legislature is hereby published for general information. The Bill as passed by the Legislative Assembly received the assent of the Governor on the 30th day of March, 1961.

By order of the Governor,
P. NARAYANASWAMI,
Law Secretary.

ACT 10 OF 1961

THE AGRICULTURAL INCOME TAX (SECOND AMENDMENT) ACT, 1961

An Act further to amend the Agricultural Income-tax Act, 1950.

Preamble.—WHEREAS it is expedient further to amend the Agricultural Income-tax Act, 1950, for the purposes hereinafter appearing;

BE it enacted in the Twelfth Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Agricultural Income-tax (Second Amendment) Act, 1961.

(2) It shall come into force with effect on and from the 1st day of April, 1961.

2. *Amendment of Schedule.*—In the Agricultural Income-tax Act, 1950 (Act XXII of 1950), in Part II of the Schedule,—

(i) in paragraph A, for items 6 and 7, the following item shall be substituted, namely:—

"6. On the balance of the total agricultural income	Thirty-four naye paise in the rupee.";

(ii) in paragraph B, for items 4 and 5, the following item shall be substituted, namely:—

"4. On the balance of the total agricultural income	Thirty-one naye paise in the rupee.".

Kerala Gazette Extraordinary No. 39 dated 30th March 1961.

GOVERNMENT OF KERALA

LAW DEPARTMENT

NOTIFICATION

No. 2985|61|Law(H)1. *Dated, Trivandrum 30th March, 1961|*
9th Chaitra, 1883.

The following Act of the Kerala State Legislature is hereby published for general information. The Bill as passed by the Legislative Assembly received the assent of the Governor on the 30th day of March, 1961.

By order of the Governor,

P. NARAYANASWAMI,
Law Secretary.

ACT 11 OF 1961

THE GENERAL SALES TAX (AMENDMENT) ACT, 1961

An Act further to amend the General Sales Tax Act, 1125.

Preamble.—WHEREAS it is expedient further to amend the General Sales Tax Act, 1125, for the purposes hereinafter appearing;

BE it enacted in the Twelfth Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the General Sales Tax (Amendment) Act, 1961.

(2) It shall come into force with effect on and from the 1st day of April, 1961.

2. *Amendment of section 4.*—In section 4 of the General Sales Tax Act, 1125 (Act XI of 1125), hereinafter referred to as the principal Act, for the words "foreign liquor", the words "foreign liquor including Indian made foreign liquor" shall be substituted.

3. *Amendment of section 5.*—In section 5 of the principal Act, for clause (vi), the following clause shall be substituted, namely:—

"(vi) the sale of rice issued from Central or State Government depots for sale through fair price shops declared as such by the Government, by notification in the Gazette, shall be exempt from taxation under section 3, sub-section (1);".

4. *Insertion of new section 6A.*—After section 6 of the principal Act, the following section shall be inserted, namely:—

"6A. *Payment of tax at compounded rates.*—(1) Notwithstanding anything contained in sub-section (1) of section 3, every dealer whose total turnover in the year commencing on the 1st day of April, 1961, or any subsequent year, is not more than twenty-five thousand rupees may, at his option, instead of paying the tax in accordance with the provisions of that sub-section, pay tax for that year at the following rates, namely:—

	Rate of tax
(i) Where the total turnover does not exceed fifteen thousand rupees.	One hundred and fifty rupees per annum.
(ii) Where the total turnover exceeds fifteen thousand rupees but does not exceed twenty-five thousand rupees.	Three hundred rupees per annum:

Provided that—

(i) where the total turnover of a dealer relates only to the goods specified in Schedule I, he shall not be entitled to exercise the option under this sub-section;

(ii) where the total turnover of a dealer relates both to the goods specified in Schedule I and to goods other than those specified in that Schedule, the dealer shall be entitled to exercise the option under this sub-section only in respect of the turnover relating to such other goods, and in respect of the turnover relating to the goods specified in Schedule I he shall be liable to pay the tax under sub-section (1) of section 3.

(2) Any dealer whose estimated total turnover for a year does not exceed twenty-five thousand rupees may apply to the assessing authority to be permitted to pay tax under this section, and, on being so permitted, he shall pay the tax due in advance during the year in monthly or other prescribed instalments, and for that purpose shall submit such returns in such manner as may be prescribed.

(3) The tax paid under sub-section (2) shall be subject to such adjustment as may be prescribed on the completion of the final assessment in the manner prescribed.".

5. *Amendment of Schedule I.*—In Schedule I of the principal Act, for item 1, the following items shall be substituted, namely:—

		"*Naye paise*
1.	Foreign liquor including Indian made foreign liquor	40
2.	Country liquor other than toddy	25
2A	Food grains	1".

Kerala Gazette Extraordinary No. 39 dated 30th March 1961.

GOVERNMENT OF KERALA

LAW DEPARTMENT

NOTIFICATION

No. 3181|61|Law(G)2 *Dated, Trivandrum, 30th March, 1961|* *9th Chaitra, 1883.*

The following Act of the Kerala State Legislature is hereby published for general information. The Bill as passed by the Legislative Assembly received the assent of the Governor on the 30th day of March, 1961.

By order of the Governor,
P. NARAYANASWAMI,
Law Secretary.

ACT 12 OF 1961

THE KERALA APPROPRIATION (No. 2) ACT, 1961

An Act to provide for the appropriation of moneys out of the Consolidated Fund of the State of Kerala for the service of the financial year commencing on the 1st April, 1961.

Preamble.—WHEREAS it is necessary to provide for the appropriation of moneys out of the Consolidated Fund of the State of Kerala for the service of the financial year commencing on the 1st April, 1961;

BE it enacted in the Twelfth Year of the Republic of India as follows.—

1. *Short title.*—This Act may be called the Kerala Appropriation (No. 2) Act, 1961.

2. *Appropriation out of the Consolidated Fund for the financial year commencing on the 1st April, 1961.*—The State Government may appropriate out of the Consolidated Fund of the State of Kerala, for the financial year commencing on the 1st April, 1961, a sum not exceeding one hundred and sixteen crores, forty-three lakhs, ninety thousand and eight hundred rupees being moneys required to meet—

(a) the grants made by the Kerala Legislative Assembly for that year, as set forth in column (3) of the Schedule; and

(b) the expenditure charged on the Consolidated Fund of the State of Kerala for that year, as set forth in column (4) of the Schedule.

THE SCHEDULE

No. of vote (1)	Services and Purposes (2)	Sums not exceeding: Voted by the Legislative Assembly (3)	Charged on the Consolidated Fund (4)	Total (5)
		Rs.	Rs.	Rs.
I.	Agricultural Income Tax and Sales Tax	31,97,300	10,000	32,07,300
II.	Land Revenue ..	80,65,700	1,25,000	81,90,700
III.	Excise ..	23,84,300	..	23,84,300
IV.	Stamps ..	7,45,700	..	7,45,700
V.	Forest ..	1,70,98,200	..	1,70,98,200
VI.	Registration ..	32,33,100	..	32,33,100
VII.	Taxes on Vehicles ..	8,08,700	..	8,08,700
VIII.	Irrigation ..	1,38,22,600	..	1,38,22,600
	Debt Charges ..	..	3,70,68,000	3,70,68,000
IX.	Heads of States, Ministers and Headquarters staff ..	72,09,500	9,85,200	81,94,700
X.	State Legislature ..	7,79,800	23,400	8,03,200
XI.	Elections ..	19,29,000	..	19,29,000
XII.	District Administration and Miscellaneous	73,53,200	..	73,53,200
XIII.	Administration of Justice	84,39,200	10,17,000	94,56,200
XIV.	Jails ..	36,60,200	..	36,60,200

XV.	Police ..	2,53,05,400	..	2,53,05,400
XVI.	Ports ..	6,41,700	..	6,41,700
XVII.	Scientific Departments ..	5,33,200	..	5,33,200
XVIII.	University Education ..	1,24,84,100	..	1,24,84,100
XIX.	General Education ..	16,06,99,100	20,000	16,07,19,100
XX.	Technical Education ..	56,37,200	..	56,37,200
XXI.	Medical ..	3,45,69,500	..	3,45,69,500
XXII.	Public Health ..	1,68,31,100	..	1,68,31,100
XXIII.	Public Health Engineering	98,05,200	3,000	98,08,200
XXIV.	Agriculture ..	1,83,32,800	..	1,83,32,800
XXV.	Fisheries ..	51,62,200	..	51,62,200
XXVI.	Rural Development ..	55,95,500	..	55,95,500
XXVII.	Animal Husbandry ..	42,05,800	..	42,05,800
XXVIII.	Co-operation ..	31,81,800	..	31,81,800
XXIX.	Industries ..	2,76,95,200	..	2,76,95,200
XXX.	Labour and Employment ..	42,96,400	..	42,96,400
XXXI.	Harijan Welfare ..	1,08,96,200	..	1,08,96,200
XXXII.	Statistics and Miscellaneous ..	1,67,02,800	5,000	1,67,07,800
XXXIII.	Community Development Projects, National Extension Service, Local Development Works and Extension Centres ..	1,84,44,000	..	1,84,44,000
XXXIV.	Civil Works ..	8,57,53,900	72,000	8,58,25,900
XXXV.	Famine ..	17,50,000	..	17,50,000
XXXVI.	Pensions ..	1,64,49,200	2,00,200	1,66,49,400
XXXVII.	Stationery and Printing	65,54,700	..	65,54,700

No. of vote (1)	Services and Purposes (2)	Sums not exceeding — Voted by the Legislative Assembly (3)	Charged on the Consolidated Fund (4)	Total (5)
		Rs.	Rs.	Rs.
XXXVIII.	Miscellaneous	53,32,600	47,80,000	1,01,12,600
XXXIX.	Miscellaneous Contributions and Assignments	16,75,000	..	16,75,000
XL.	Transport Schemes ..	3,39,40,900	..	3,39,40,900
XLI.	Capital Outlay on Forests ..	1,000	..	1,000
XLII.	Capital Outlay on Irrigation .	2,62,86,700	..	2,62,86,700
XLIII.	Capital Outlay on Public Health ..	87,63,900	..	87,63,900
XLIV.	Capital Outlay on Agricultural Improvement	50,47,500	..	50,47,500
XLV.	Capital Outlay on Industrial Development	2,10,10,800	10,000	2,10,20,800
XLVI.	Capital Outlay on Ports ..	24,72,000	..	24,72,000
XLVII.	Capital Outlay on Civil Works ..	4,74,88,500	42,700	4,75,31,200
XLVIII.	Capital Account of other Works Outside the Revenue Account ..	19,45,300	..	19,45,300
XLIX.	Capital Outlay on Transport Schemes ..	29,13,800	10,000	29,23,800
L.	Commuted Value of Pensions ..	1,50,000	..	1,50,000
LI.	Capital Outlay on Schemes of Government Trading ..	12,95,42,600	5,000	12,95,47,600
LII.	Loans and Advances by the Government ..	7,08,36,000	..	7,08,36,000
	Public Debt Repayment ..	..	19,23,54,200	19,23,54,200
	GRAND TOTAL ..	92,76,60,100	23,67,30,700	1,16,43,90,800

Kerala Gazette Extraordinary No. 39 dated 30th March 1961.

GOVERNMENT OF KERALA

Revenue (H) Department

NOTIFICATION I.

S. R. O. No. 110/61.

Dated, Trivandrum, 30th March 1961/9th Chaitra 1883.

In exercise of the powers conferred by clause (vii) of section 5 of the General Sale-stax Act, 1125 (Act XI of 1125) the Government of Kerala hereby make the following amendments to their notification II No. H1-15501/58/RD dated 1-4-1958 published in the Kerala Gazette Extraordinary dated 1st April 1958, namely:—

AMENDMENTS

In the schedule to the said Notification, (1) for item 1, the following item shall be substituted, namely:—

"1.	Foreign liquor including Indian made foreign liquor.	First sale in the State by a dealer who is not exempt from taxation under section 3 (3)."

(2) after item 1, the following items shall be inserted, namely:—

"2.	Country liquor other than toddy.	First sale in the State by a dealer who is not exempt from taxation under section 3 (3).
2A.	Food grains.	do. ."

This notification shall come into force with effect on and from the 1st day of April, 1961.

By order of the Governor,
C. K. KERALA VARMA,
Revenue Secretary.

33-1392

GOVERNMENT OF KERALA

Revenue (H) Department.

NOTIFICATION II.

S. R. O. No. 111/61.

Dated, Trivandrum 30th March, 1961/9th Chaitra 1883.

Under clause (vi) of section 5 of the General Sales Tax Act, 1125 (Act XI of 1125) as amended by the General Sales Tax (Amendment) Act, 1961, the Government of Kerala hereby declare the following as fair price shops for the purpose of the said clause:—

> Fair price shops (Retail) licensed under the Kerala Food Stuffs (Distribution) Control Order, 1960, for the sale of food stuffs to heads of families to whom identity cards have been issued under the said Order.

This notification shall come into force with effect on and from the 1st day of April, 1961.

By order of the Governor,
C. K. KERALA VARMA,
Revenue Secretary.